## **MAXIMUM BENEFIT DOLLAR LIMITS (2010-2017)**

	2010	2011	2012	2013	2014	2015	2016	2017
MAXIMUM 401(k) DEFERRAL	\$16,500	\$16,500	\$17,000	\$17,500	\$17,500	\$18,000	\$18,000	\$18,000
(calendar year limit)								
MAXIMUM CATCH-UP CONTRIBUTION	\$5,500	\$5,500	5,500	5,500	\$5,500	\$6,000	\$6,000	\$6,000
MAXIMUM COMPENSATION FOR BENEFIT	\$245,000	\$245,000	\$250,000	\$255,000	\$260,000	\$265,000	\$265,000	\$270,000
ACCRUALS (401(a)(17) Limit)								
(plan year and limitation year limit)								
MAXIMUM ANNUAL ADDITIONS/ BENEFITS								
(415 LIMITS) (limitation year limit)								
Defined Contribution	100% of							
	comp or							
	\$ 49,000	\$ 49,000	\$50,000	\$51,000	\$52,000	\$53,000	\$53,000	\$54,000
Defined Benefit	\$195,000	\$195,000	\$200,000	\$205,000	\$210,000	\$210,000	\$210,000	\$215,000
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HIGHLY COMPENSATED EMPLOYEE	\$110,000	\$110,000	\$115,000	\$115,000	\$115,000	\$120,000	\$120,000	\$120,000
(prior plan year threshold)								, ,
IRA CONTRIBUTIONS	\$5,000	\$5,000	\$5,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
(The lesser of 100% of earned income or the dollar limit noted)								·
SIMPLE DEFERRALS	\$11,500	\$11,500	\$11,500	\$12,000	\$12,000	\$12,500	\$12,500	\$12,500
KEY EMPLOYEE-OFFICER	\$160,000	\$160,000	\$165,000	\$165,000	\$170,000	\$170,000	\$170,000	\$175,000
SOCIAL SECURITY WAGE BASE	\$106,800	\$106,800	\$110,100	\$113,700	\$117,000	\$118,500	\$118,500	\$127,200
CATCH-UP CONTRIBUTIONS								
• 401(k), 403(b) and 457	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$6,000	\$6,000	\$6,000
Simple plans	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000
IRA (The lesser of 100% of earned income or the dollar limit noted)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000